

SEC. 2. Such proceedings on the part of the State Dist.-Att'y to shall be conducted by the district-attorney of the conduct proceedings district where the land may lie; and he shall commence such proceedings whenever ordered by the Governor.

SEC. 3. In any proceedings in said chapter, the plaintiff, as well as the owner of the land, may file the objections provided in section 1292, and when objections are filed, the finding of the jury, upon the trial of the issue there joined, shall be to all intents the same as upon the trial of an appeal; and the amount fixed by such trial as damages shall be the sum to be paid into court as provided in section 1293: *Provided*, When no objections are filed, the amount fixed by the first jury shall be the amount to be paid into court.

In all cases, plaintiff may file objections to proceedings. Rev., § 1292. Finding of second jury; fixes damages. Rev., § 1293. Proviso.

SEC. 4. Whenever any such sum shall be determined in either manner, upon the certificate of the clerk of such court, the Auditor is authorized, upon the order of the Governor indorsed thereon, to draw his warrant on the Treasurer for the amount of such finding for any money in the treasury not otherwise appropriated.

Auditor to draw warrant—when.

Approved April 8, 1868.

CHAPTER 190.

DELINQUENT TAXES.

AN ACT for the More Effectual Collection of certain Delinquent Taxes. APRIL 8.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That in all cases of delinquent taxes in any of the counties of this State, where the person upon whose property the same were levied shall have removed into another county of the State, leaving no property within the county where the taxes were levied, out of which the same can be made, it shall be lawful for and be the duty of the treasurer of the county where said taxes are delinquent, to make out a certified abstract of said taxes as they appear upon the tax-book, and forward the same to the treasurer of the county in which the person resides, or has property, who is owing said taxes; whenever the treasurer transmitting said abstract has reason to believe that said taxes can be collected thereby.

In cases of delinquent taxes and removal of party to another co., treasurer to send abstract to treasurer of such co.; when.

Record in each county. **Collection.** SEC. 2. The treasurer forwarding, and the one receiving said abstract, shall each keep a record thereof; and upon the receipt and filing of said abstract, in the office of the treasurer to whom the same is sent, it shall have the full force and effect of a levy for taxes in that county, and the collection of the same shall be proceeded with in the same manner provided by law for the collection of other taxes.

Additional penalty of 20 per cent. SEC. 3. The officer collecting taxes under the provisions of this act shall, in addition to the penalties provided by law on delinquent taxes, assess and collect the further penalty of twenty per cent. on the whole amount of such taxes, inclusive of the penalties thereon.

When taxes are uncollectable. **Remitted when collected, less penalty.** SEC. 4. The officer receiving said abstract is authorized, and it is made his duty, whenever in his opinion the taxes are uncollectable, to return the abstract with the indorsement thereon of "uncollectable;" and in case said taxes are collected, the officer receiving the same shall transmit the amount to the treasurer of the county where said taxes were levied, less the penalty provided by this act.

Taking effect. SEC. 5. This act, being deemed of immediate importance, shall be in force from and after its publication in the Iowa State Register and Iowa Statesman, papers published in Des Moines, Iowa.

Approved April 8, 1868.

I hereby certify that the foregoing act was published in *The Iowa Evening Statesman* April 28, 1868, and in the *Daily State Register* April 29, 1868.

ED WRIGHT, *Secretary of State.*

CHAPTER 191.

THE LAW OF MARRIAGE.

APRIL 8. **Rev., ch. 102.** AN ACT to Amend Chapter 102 of the Revision of 1860, entitled "Marriage."

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That Section 2529 of the Revision of 1860 be and the same is hereby repealed, and the following enacted in its stead, to-wit: The provisions of chapter 102 of the Revision of 1860, so far as they relate to the procuring of a license and the solemnizing of marriages, are not applicable to members of any particular denomination having as such any peculiar

§ 2529, Rev., repealed.
Marriage licenses, &c., not required of members of certain religious denominations.